## **REMARKS**

Claims 1-14 have been canceled. New Claims 15-26 are presented for consideration.

The present invention relates to an abrasive sheet that is used in the texturing of the surfaces of magnetic recording media.

## Claim Amendments

The original claims have been canceled in favor of new claims that are directed to a method of texturizing the surfaces of magnetic recording media. Support for the claims can be found in the claims considered in the parent application and in view of the supporting disclosure at pages 30-31 and page 35, lines 6-19, for instance. Accordingly, entry of the amended claims into the record is respectfully requested.

## **Prior Art Rejection**

The claims that are now active in the case are believed to stand patentably distinguished over the disclosure which of <u>Ashida et al</u>, U.S. Patent 5,503,899, which does not show or suggest a method of texturizing the surface of a magnetic recording medium.

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It is now believed that the application is in proper condition for consideration on its merits.

Respectfully submitted,

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